



IH-Exem

SF# 48831
(R / 2-05)

Not for Public Access*

AFFIDAVIT OF NO INHERITANCE TAX DUE

STATE OF INDIANA)
) SS:
COUNTY OF _____)

Re: _____, deceased

Address of Decedent: _____

County of Decedent's Residence: _____

Social Security Number of Decedent: _____

Date of Decedent's Death: _____

_____ (name of affiant), being duly sworn upon oath, states:

I am familiar with the facts set out in this affidavit as the _____ (state relationship of affiant to Decedent or Decedent's estate) of Decedent or Decedent's estate.

No inheritance tax is due by reason of Decedent's death, because no transferee receives taxable transfers in excess of such transferee's exemption from inheritance tax as listed herein.

Following is a complete listing of all transfers subject to inheritance tax by reason of Decedent's death (attach additional pages as necessary):

Description of Property	Manner of Transfer	Date of Death Value
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Value of All Taxable Transfers by Decedent _____

* Once completed, this form is confidential pursuant to Ind. Code §6-4.1-12-12. To comply with Administrative Rule 9 and Trial Rule 5(G) this form is marked "Not for Public Access" and is required to be filed on light green paper if it is filed for an otherwise public estate.

Following is a complete listing of the transferees of Decedent's taxable transfers and the value of such transfers (attach additional pages as necessary):

Name of Transferee	Relation to Decedent	Value of Transfer(s)	Exemption
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Value of All Taxable Transfers by Decedent			

Not for Public Access*

Dated:

STATE OF INDIANA)
) SS:
COUNTY OF _____)

Signature: _____

Printed: _____

Address: _____

Before me, a Notary Public in and for said County and State, personally appeared _____, who acknowledged execution of the foregoing document and who, being duly sworn, stated the representations contained herein to be true.

WITNESS my hand and Notarial Seal this _____ day of _____, _____.

(Signature) _____

(Printed) _____

Notary Public

County of Residence: _____

My commission expires: _____

Instructions for Use of Affidavit of No Inheritance Tax Due

This form is prescribed pursuant to Indiana Code 6-4.1-4-0.5. It may be used to state that no inheritance tax is due as a result of Decedent's death after application of the exemptions provided by Indiana Code 6-4.1-3. The affidavit may be used only for a decedent whose taxable transfers to each transferee are less than that transferee's exemptions. If transfers to any transferee exceed that transferee's exemption, this affidavit is not available.

All of the property transferred by the Decedent by taxable transfers should be included in the list of taxable transfers herein with the property described, with the nature of the transfer described, and with the date of death value of the transferred property listed. If real property transfers are included, the legal description of the property should be included. Use attachments if necessary for such descriptions.

Each recipient of taxable transfers by Decedent should be listed by name with the transferee's relationship to Decedent, the total value of property transferred by Decedent to him or her, and the amount of the transferee's exemption. Allowable exemptions are unlimited for Decedent's surviving spouse and for qualified charitable entities; \$100,000 for ancestors and descendants of Decedent; \$500 for Decedent's brothers, sisters, descendants of Decedent's brothers and sisters, and spouses of Decedent's children; and \$100 for all other transferees.

If real estate is included in the property subject to taxable transfers by Decedent, the affidavit may be recorded in the office of the county recorder. The affidavit must include the legal description of such real property to be so recorded.

If Indiana Code 6-4.1-8-4 requires consent to transfer personal property listed on this affidavit, the affidavit may be submitted to the county assessor to establish that consenting to such transfer will not jeopardize collection of inheritance tax.

Recording this affidavit with the county recorder will terminate the statutory lien on such real estate for inheritance tax. Similarly, submission of the affidavit to the county assessor in the Decedent's county of residence discharges the lien on personal property for inheritance tax. Such liens may be reattached if the department obtains an order that inheritance tax is owed.